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## ASWA Highlights of the Year

Carolyn Abernethy

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# ASWA HIGHLIGHTS OF THE YEAR

By CAROLYN ABERNETHY, National President 1958-59



A meeting of the Survey Committee just prior to the beginning of the 1958-59 administrative year sparked our term of office. Many changes in procedure were injected, several changes in bylaws were adopted at the annual meeting in Detroit, and more duties delegated to our National Office Supervisor, all aimed at lessening the increasing burden of the national officers.

Something new was added when *The Woman*

*C. P. A.* scheduled for publication all papers presented at the annual meeting, thus providing for greater dissemination of this information. A new look for the first time in several years appeared in the format of the front cover of the publication.

Another stride was made by the mailing of the Coordinator to each member individually, making this publication more valuable because of its timeliness when received.

Our organization has been strengthened by the addition of several new chapters, including one beyond the shores of continental United States—Honolulu, in our 50th State. Several others are in various stages of development.

Despite the fact that gremlins crept in to disturb the private life of a number of our board members, each has cooperated wholeheartedly in carrying out her particular duties.

To lessen the burden of committee chairmen, a *Public Relations Manual* has been published, and a *Standard Membership Manual* soon will be in the hands of each chapter membership chairman.

Getting to know more members through chapter visitation, through correspondence, through chapter bulletins and regular meeting minutes, has been one of the highlights of the year. Working with our National Office Supervisor has been most enjoyable, and her outstanding cooperation has been an inspiration.

The inclusion of a number of members in the first edition of "*Who's Who of American Women*", and other favorable publicity, attest to the acceptance of our Society among other professional groups.

A hearty welcome and promise of cooperation are extended to the 1959-60 officers together with best wishes for a year of continued success.

review, thus keeping the procedures open for improvement and perpetuating the elements of flexibility, consistency and economy necessary for continued existence of an accounting system.

To function effectively, an accounting system should have a manual or manuals which incorporate the company policies, detailed instructions for individual and general procedures, explanation for the use of the chart of accounts and instructions pertaining to forms, records and files. Contents of a manual may vary according to the nature of the business. J. Brooks Heckert in his "*Accounting Systems, Design & Installation*" suggests that manuals should specifically contain the following:

1. Purpose and use of the manual
2. Instructions for its use
3. Chart of accounts
4. Schedules of reports, indicating departments responsible for their preparation, to whom given and when

5. Detailed instructions for the use of forms
6. Regulations regarding up keep
7. Indexed to facilitate additions and deletions with all additions to indicate whether original or revision as well as dated.
8. Organizational chart of the accounting department
9. Work schedules and duties of various positions.

To attain flexibility it has been found loose leaf binders make for ease of insertions covering additions and deletions. It is important that all copies be kept current if they are to accomplish their intended purpose.

Requests for changes should be carefully controlled to safeguard against filling the manual with non-essentials. At the same time, review must be made on the basis of system improvement to avoid obsolescence.

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